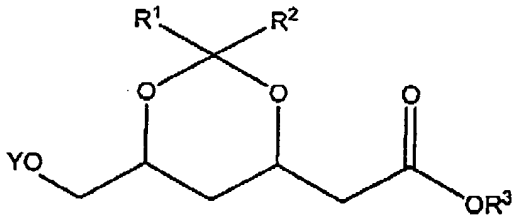
**Amendments to the Claims:**

**This listing of the claims will replace all prior versions and listings of claims in the application.**

**Please amend claims 1, 3, 7 and 8 as indicated.**

Claim 1 (currently amended): Process for the preparation of a 2-(6-substituted-1,3-dioxane-4-yl) acetic acid ~~2-(6-substituted)-1,3-dioxane-4-yl) acetic acid~~ derivative according to formula 1,

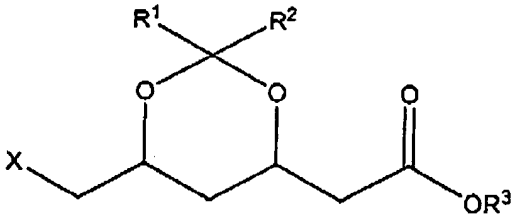



(1)

wherein

$R^1$, $R^2$ and $R^3$ are each independently a C1-4 alkyl group ~~alkylgroup~~ or wherein $R^1$ and $R^2$ together with the C-atom to which they are bound form a 5- or 6-membered cycloalkyl and ~~wherein~~ Y stands for $R^A$-CO- or for $R^B$-$SO_2$- where ~~with~~ $R^A$, $R^B$ are chosen from the group of alkyl or aryl with 1-12 C-atoms,

from its corresponding 2-(6-substituted-1,3-dioxane-4-yl) acetic acid ~~2-(6-substituted)-1,3-dioxane-4-yl) acetic acid~~ derivative according to formula 2,

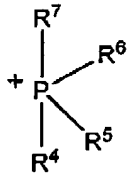



(2)

wherein

$R^1$, $R^2$ and $R^3$ are as defined above and

~~wherein~~ X stands for a halogen, in the presence of a phase transfer catalyst and an oxylating agent, characterized in that a quarternary phosphonium ion according to formula 3,



(3)

wherein

$R^4$, $R^5$, $R^6$, $R^7$ each independently stand for an alkyl, cycloalkyl, aralkyl or aryl with 1 to 12 C-atoms,

is used as a phase transfer catalyst and an ion according to formula 4,

$OY^-$ (4)

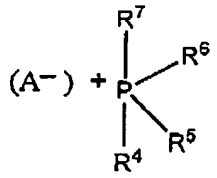
wherein Y is as defined above,

is used as an oxylating agent.

Claim 2 (original): Process according to claim 1, characterized in that $R^A$, $R^B$ are chosen from the group of $C_1$-$C_4$ alkyl or aryl with 6-10 C-atoms.

Claim 3 (currently amended): Process according to claim 1 ~~any of claims 1-2~~, characterized in that as a phase transfer catalyst a quarternary phosphonium salt according to formula 3a,

(3a)



wherein

$R^4$, $R^5$, $R^6$ and $R^7$ are as defined above and

~~wherein~~ A stands for a halogen,

is used and in that an acid salt according to formula 4a,

$(OY^-)_nM^{n+}$ (4a)

wherein

Y is as defined above and ~~wherein~~

M stands for alkali metal or an alkaline metal,

is used as an oxylating agent.

Claim 4 (original): Process according to claim 3, characterized in that the quarternary phosphonium salt according to formula 3a is used in a molar equivalent amount of 0.05 to 0.7 relative to the amount of compound according to formula 2.

Claim 5 (original): Process according to claim 4, characterized in that the quarternary phosphonium salt according to formula 3a is used in a molar equivalent amount of 0.1 to 0.5 relative to the amount of compound according to formula 2.

Claim 6 (original): Process according to any of claims 1-5, characterized in that the process is carried out at a temperature between 100 and 160° C.

Claim 7 (currently amended): Process according to any of claims 1-5 ~~any of claims 1-6~~, characterized in that the process is carried out at a temperature between 110 and 150° C.

Claim 8 (currently amended): Process according to any of claims 1-5 ~~any of claims 1-7~~, characterized in that the compound according to formula 1 is tert-butyl 2-{(4R,6S)-2,2 dimethyl-6-[(methyl-carbonyloxy)methyl]-1,3-dioxan-4-yl} acetate and in that the compound according to formula 2 is tert-butyl 2-[(4R,6S)-6-(chloromethyl)-2,2-dimethyl-1,3-dioxan-4yl]acetate.